



# Nebraska Reconciliation of Income Tax Withheld

• This form is to be filed after completion of 941N  
• Read instructions on reverse side

FORM  
W-3N

Y N

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska I.D. No.

Taxable Year

Due Date

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

If you are not licensed to report withholding or are changing name and/or address, see instructions on back.

## WAGE/PAYMENT INFORMATION

1 Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. Attach the Nebraska copy of these forms.

Enter number of forms

1

☐ Check if using magnetic media, combined federal/state filing, or computer print-out, to file these forms.

2 Nebraska wages, tips, and other compensation shown on attached Forms W-2.....

2

\$

3 Nebraska gambling winnings shown on attached Forms W-2G.....

3

4 Nebraska pensions, annuities, etc., shown on attached Forms 1099-R.....

4

5 Nebraska nonresident personal service payments shown on attached Forms 1099-MISC.....

5

6 Total subject to Nebraska withholding (TOTAL of lines 2 through 5).....

6

## WITHHOLDING INFORMATION

7 Total Nebraska income tax withheld as shown on Forms W-2, W-2G, 1099-R, and 1099-MISC.....

7

• If annual filer, skip to line 11

8 Income TAX reported for the period ended March 31 (line 4, 941N).....

8

9 Income TAX reported for the period ended June 30 (line 4, 941N).....

9

10 Income TAX reported for the period ended Sept. 30 (line 4, 941N).....

10

11 Income TAX reported for the period ended Dec. 31 (or if annual filer, tax reported for entire year) (line 4, 941N).....

11

12 Total Nebraska income tax reported (total of lines 8 through 11).....

12

13 If line 12 is less than line 7, enter balance due.....

13

14 Penalty (see instructions).....

14

15 Interest ( % per year of line 13 if filed or paid after January 31, see instructions).....

15

16 BALANCE DUE (total of lines 13 through 15). If the amount due is \$2.00 or more, pay in full with this reconciliation.....

16

17 If line 7 is less than line 12, enter OVERPAYMENT (see instructions) and complete the explanation below (see instructions). The overpayment will be transferred to the next year.

17

Do not take any credit on your 941N unless shown on line 10 of that form.....

\$

EXPLANATION (Must complete if line 17 overpayment claimed)

Under penalties of perjury, I declare that as taxpayer or preparer I have examined this reconciliation, and to the best of my knowledge and belief, it is correct and complete.

Authorized Signature

Date

Signature of Preparer Other than Taxpayer

Date

Title

Daytime Phone

Address

Telephone Number

THE NEBRASKA COPIES OF FORMS W-2, W-2G, 1099-R, AND 1099-MISC ARE TO BE ATTACHED TO THIS RECONCILIATION  
Mail this reconciliation and remit payment. If required, payment must be made by electronic funds transfer (EFT).

NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98915, LINCOLN, NE 68509-8915

PLEASE MAKE A COPY OF THIS RETURN FOR YOUR RECORDS.

8-012-1967 Rev. 11-2005  
Supersedes 8-012-1967 Rev. 11-2004

## INSTRUCTIONS

**WHO MUST FILE.** Every employer or payor withholding Nebraska income taxes from employees or payees must file a Nebraska Reconciliation of Income Tax Withheld, Form W-3N. It is to be filed after completion of the Form 941N sent to employers in January, 2006. **Prior to filing any deposits or returns:**

1. You must apply for a withholding number on a Nebraska Tax Application, Form 20. You will be issued a withholding certificate by the department, and
2. You will be mailed a Nebraska Reconciliation of Income Tax Withheld, Form W-3N.

If a person is licensed for withholding, a Form W-3N must be filed even if no payments were made which were subject to withholding or the license was cancelled during the year.

**WHEN AND WHERE TO FILE.** Attach the Nebraska copies of the following forms for each employee or payee from whom Nebraska income tax has been withheld:

1. Wage and Tax Statement, Federal Form W-2;
2. Statement for Recipients of Certain Gambling Winnings, Federal Form W-2G;
3. Distribution from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc., Federal Form 1099-R; and
4. Statement for Recipients of Miscellaneous Income, Federal Form 1099-MISC.

**Form W-3N must be mailed separately from the Nebraska Withholding Return, Form 941N.** The Form 941N is due January 31, 2006. Form W-3N is considered timely filed if postmarked on or before March 15, 2006. Include a check or money order payable to the Nebraska Department of Revenue for the amount shown on line 16. If required, payment must be made by electronic funds transfer (EFT). Do not send any other remittance with the Form W-3N. Checks written to the Department of Revenue may be presented for payment electronically.

Large numbers of Federal Forms W-2 may be mailed in consecutively numbered packages. Identify each package with the employer's name and the number of the package, such as "2 of 5." Enclose Form W-3N in the first package.

Forms W-2, W-2G, 1099-R, and 1099-MISC submitted with Form W-3N must be separately batched and labeled. **Also batch and label separately** any 1099-MISC issued to nonresident individuals performing personal services for which Nebraska income tax has been withheld.

All packages must be mailed to the Nebraska Department of Revenue, P.O. Box 98915, Lincoln, Nebraska 68509-8915.

**Visit our Web site: [www.revenue.ne.gov](http://www.revenue.ne.gov), or call 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.**

**AN EXTENSION OF TIME** to file Form W-3N can be obtained by writing to the department. The request should include the employer's or payor's state identification number and the period of time for which an extension is requested. An extension ordinarily is granted for a period not to exceed 45 days from the original due date.

Any extension granted does not apply to the time allowed for submitting to employees or payees their copy, in duplicate, of Form W-2, Form W-2G, Form 1099-R, or Form 1099-MISC. The employee's copy must be received by February 15 following the close of the calendar year, or within 30 days after the last payment of wages if employment is terminated before the close of the year and the employee makes such request in writing.

**PREIDENTIFIED RETURN.** Form W-3N is used only by the employer or payor whose name is printed on it. If you have not

received a preidentified Form W-3N for the reporting period, request a duplicate from the department. Do not file Forms W-3N which are photocopies, are from other tax periods, or are not preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

**PENALTY AND INTEREST.** Penalty and interest are imposed for failure to timely remit income tax withheld. Penalty and interest are due with this form only if a balance due is shown on line 13. If line 13 is zero or a credit, do not compute lines 14 and 15.

Penalty is five percent of the amount due on line 13. Interest is at the rate shown on line 15. Compute by calculating the number of days from February 1 to the date of payment. Use the following formula to calculate the interest due.

Tax due (line 13) multiplied by interest rate, multiplied by number of days, divided by 365.

A penalty of \$2.00 per statement, not exceeding \$2,000.00, may be imposed by the department for failure to file the state copy of Federal Forms W-2, W-2G, 1099-R, or 1099-MISC on or before the due date of Form W-3N.

**TAXPAYER ASSISTANCE.** Call 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.

### SPECIFIC INSTRUCTIONS

**LINE 2 THROUGH 5.** Enter the total Nebraska income subject to withholding as shown on all Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. When entering on lines 2 through 5, only include amounts once. These lines must be completed regardless of the method used to file these forms, i.e., actual forms, magnetic media, combined federal/state filing, or computer printout.

**LINE 5.** Enter the amount of nonemployee compensation which was subject to withholding as nonresident personal service payments. Amount entered should be the gross amount of payment before deduction for expenses.

**LINE 8 THROUGH 10.** The amounts for these lines have been completed with the amounts of tax reported on the quarterly returns received and processed by this department. Do not change any of these amounts without first contacting the department at 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729. These amounts are tax only. No payments of penalty and interest can be applied to the tax due.

**LINE 11.** Enter only the amount of tax reported on line 4 of the Form 941N for the tax period ending December 31. **Annual filers enter the amount of tax reported for the entire year.** Do not include any penalty and interest paid with your Form 941N.

**LINE 16.** Any balance due of \$2.00 or more must be paid.

**LINE 17.** Any amount entered as an overpayment must be explained in the space provided. As part of the explanation, include the total Nebraska income tax withheld for each quarter and the total Nebraska income tax paid to the department for each quarter.

An overpayment of \$2.00 or more will be transferred to the next tax year. The department will verify the credit and enter it on your preidentified Form 941N. **Do not use the resulting credit until it appears on line 10 of your preidentified Form 941N.**

An overpayment of \$2.00 or more will be refunded if this is your final return or you indicate in your explanation that the overpayment exceeds the amount of tax you expect to owe next year.

**SIGNATURES.** Form W-3N must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign the form, there must be a power of attorney on file with the department.

Any person paid for preparing a taxpayer's Form W-3N must also sign the form as preparer.